05/12/07

HIGH COURT OF CHHATTISGARH AT BILASPUR
DIVISION BENCH

CORAM : HON'BLE SHRI JAGDISH BHALLA, Ag C.J.
HON'BLE SHRI SATISH K. AGNIHOTRI, J.

Writ Appeal No.299 of 2007

Appellants

1. M/s Annapurna Malleables Private Limited, a Company duly incorporated under the Indian Companies Act, 1956, having its registered office and works at 19, New Industrial Area, Sarona, Ring Road No.2, Raipur CG

2. Shri Kapiraj Singhania, aged 46 years, Son of Maloo Ram Singhania, Shareholder and Managing Director of M/s Annapurna Malleables Private Limited, a Company duly incorporated under the Indian Companies Act, 1956, having its registered office and works at 19, New Industrial Area, Sarona, Ring Road No.2, Raipur (CG)

Versus

Respondents.

1. State of CG through Principal Secretary, Commercial Tax Raipur (CG)

2. The Commissioner, Commercial Tax, Raipur (CG)

3. The Commercial Tax Officer, Circle – 2, Raipur CG

Writ petition under Article 226 & 227 of the Constitution of India

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Present : Shri Sanjay K Agrawal, counsel for the appellants.
Shri NK Agrawal, Deputy Advocate General with
Shri GD Vaswani, Government Advocate for the State.

ORAL ORDER

(Passed on 3rd December, 2007)

The following order of the Court was passed by Hon'ble Jagdish Bhalla, Ag C.J.

The appellants / petitioners after being aggrieved by a recovery order between 1984 to December 2003 filed writ petition No.3511 of 2004, before this Court which was disposed of by the learned Single Judge vide order dated 05.10.2004. Aggrieved by the said order, the appellants / petitioners have filed this writ appeal.

Learned Deputy Advocate General for the State very fairly concedes that the appellants are not liable to pay sales tax for a period of 10 years from 27.09.1996. Therefore, the recovery amount referred hereinabove would not be recovered. According to the learned Deputy Advocate General, the appellants would be liable to pay tax after 27.09.2006, since the deferment period has already been completed.

We have been further informed by Shri Sanjay K Agrawal, learned counsel for the appellants / petitioners that one appeal is already pending before AAFR.

In light of the above, the appeal stands disposed of.

Sd/-
Acting Chief Justice

Sd/-
Satish K. Agnihotri
Judge

padma